

Trading Partner Code Guide

Trading Partner Code Guide

Purpose of this Guide.....	3
Trading Partner Function	3
Supplier/Vendor Tables	3
Integrated Contractor Interface	4
Trading Partner Code Edits.....	4
Table A – Trading Partner Function	5
Quarterly/Year-end Requirements for Trading Partner Code Reporting, Analysis, and Confirmations	9
Headquarters Reporting	9
Field Office/Integrated Contractor Analysis of Intragovernmental Balances	9
Appendix 1 - Federal Trading Partner Department Codes for GFRS and FACTS I	13
Appendix 2 - DOE SGL Trading Partner Code Rules.....	15
Appendix 3 - STARS OPI to Allottee Values Crosswalk.....	27
Appendix 4 - Inter-Entity Pro-Forma Entries	30

Purpose of this Guide

This guide is intended to describe STARS trading partner code requirements. Trading partner codes are required for quarterly and year-end reporting of intragovernmental (between Federal agencies) and intra-agency (within DOE) revenues, costs, transfers, investments, receivables, other assets, payables, debt, deferred revenues and other liabilities. Trading partner codes enable the Department to classify its financial statement line items as either intragovernmental or public and to identify intra-DOE balances for elimination. Similarly, DOE's quarterly and year-end trading partner reports to Treasury identify intragovernmental balances for elimination in the Government-wide financial statements.

The Department's more significant intragovernmental transactions include revenues and related receivables for reimbursable work performed for other Federal agencies (*note that it's the revenues that are intragovernmental and not the related reimbursable work costs which are generally incurred through direct salary, contract and subcontractor charges, or indirect non-Federal costs*), transfers of oil from the Department of the Interior to the Strategic Petroleum Reserves, investments in Treasury securities, and debt and appropriations transfers related to certain funding of the power marketing administrations.

Trading partner codes are established by Treasury and depending on the specific reporting requirement can be either 2 or 4 digits. (Treasury requirements for trading partner codes are evolving and a further future expansion of the codes is likely.) The official list of trading partner codes is published by Treasury in the TFM and can be found at the following website:

<http://www.fms.treas.gov/factsi/vol1/vol1appen5.doc>. This list is also reproduced as Appendix 1 of this guide.

The Department also has significant intra-office transactions that require DOE's specific trading partner code (89) in order to generate elimination entries. These include certain transfers of funding between appropriation accounts, intra-office transfers of property and inventories, intra-office receivables and payables, and intra-office revenues and costs. Periodic intra-office reconciliations should ensure that reciprocal account balances between offices are in agreement. In addition to using the DOE (89) trading partner code, all intra-office transactions should include an Other Party Identifier (OPI) code in the DFF values to facilitate these reconciliations between offices/integrated contractors

Trading Partner Function

STARS reports containing trading partner code data are generated from the General Ledger module. DOE developed a custom Trading Partner Function to meet trading partner code reporting requirements. This function uses the process depicted in Table A to identify trading partner code values for all general ledger reports.

Supplier/Customer Tables

For each new Federal Entity added to the STARS supplier and customer tables, the End User navigates to the correct data entry window and selects the Classification Type of 'FEDERAL'. The trading partner DFF is required for all Federal suppliers and customers and the End User must enter a 2 byte Trading Partner code by selecting from the list of values (LOV). Questions concerning the correct trading partner code should be directed

to the site's STARS superuser, or alternatively to Marion Hoch at marion.hoch@hq.doe.gov or (301) 903-4216.

Integrated Contractor Interface

The Department's integrated contractors are required to supply an appropriate OPI value for inter/intra-office and inter-agency cost, revenue, transfer, receivable, and payable balances in their monthly data files uploads to STARS. The integrated contractor interface posts all transactions, except those associated with funded cost SGLs (61000000, 6500F000, 88020100, 88020200, 88020300, and 1990B700) directly to the GL. The integrated contractor interface generates the appropriate DFF trading partner value for these direct GL entries using the OPI/Trading Partner Table in STARS¹. Funded cost SGL transactions are processed through the PO and the AP modules, and the appropriate GL DFF trading partner code values are again generated from the integrated contractors' OPI data using the OPI/Trading Partner Table in STARS when these transactions are posted to the GL.

Trading Partner Code Edits

Consideration is being given to establishing front-end edits to preclude users from inputting trading partner code data that is inconsistent with the SGL trading partner rules (see Appendix 2). Until such time as these edits are established, a Discoverer exception report is available to identify SGL account balances that are inconsistent with these rules. Field offices should run this exception report on a regular basis and take corrective action to correct data errors. In addition, the current FSG abnormal balances reports are being modified to include balances at the trading partner code level. This modified report should be reviewed and corrective action taken to address abnormal balances for trading partners.

¹ If the OPI exists in the crosswalk table the Trading Partner is set based on the value in the table. If the OPI begins with alpha character it is set to "89". If it is numeric and doesn't exist in the table it is set to blank. Therefore, the Trading Partner Code DFF value is only set if an OPI exists.

Table A – Trading Partner Function

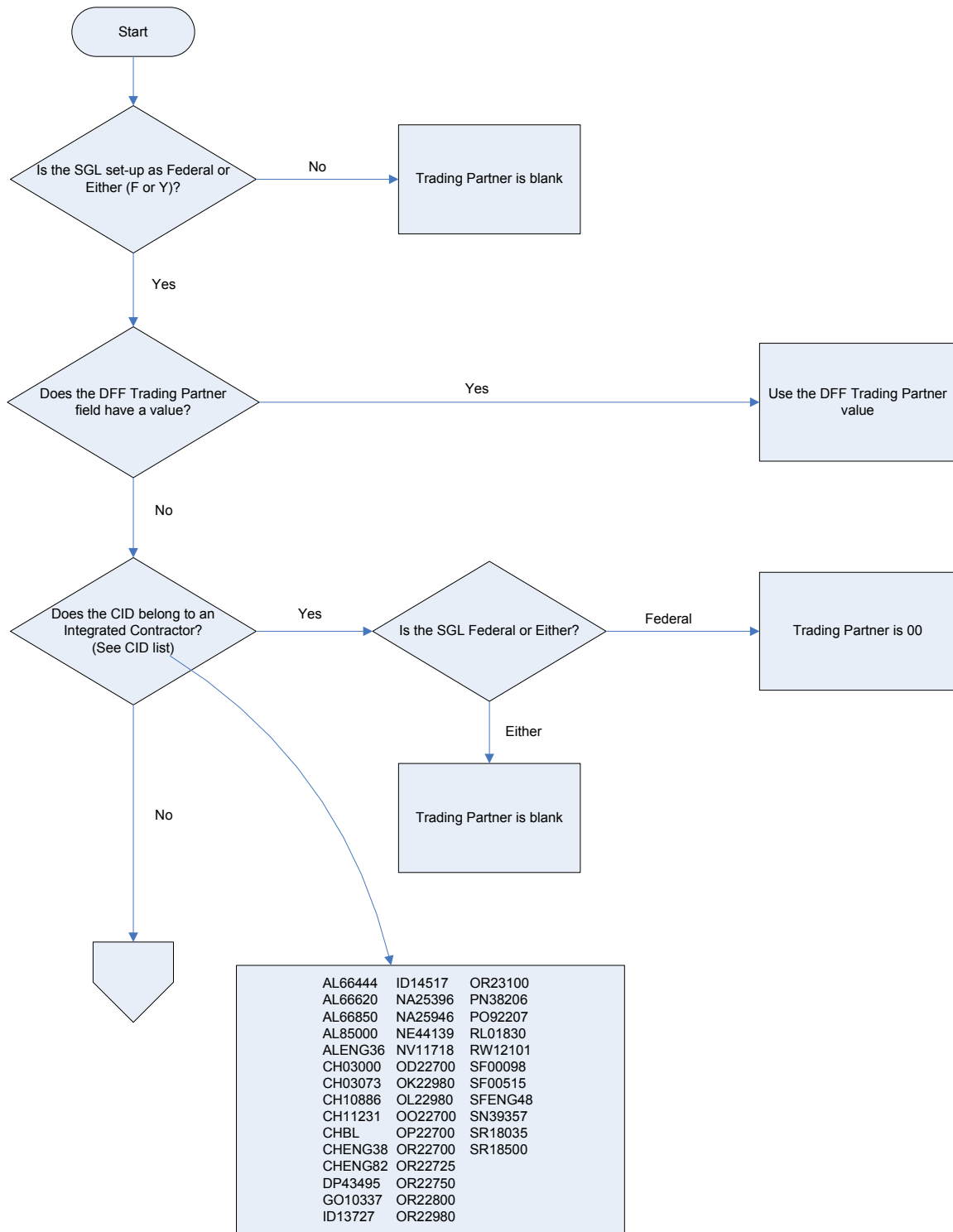


Table A (cont.)

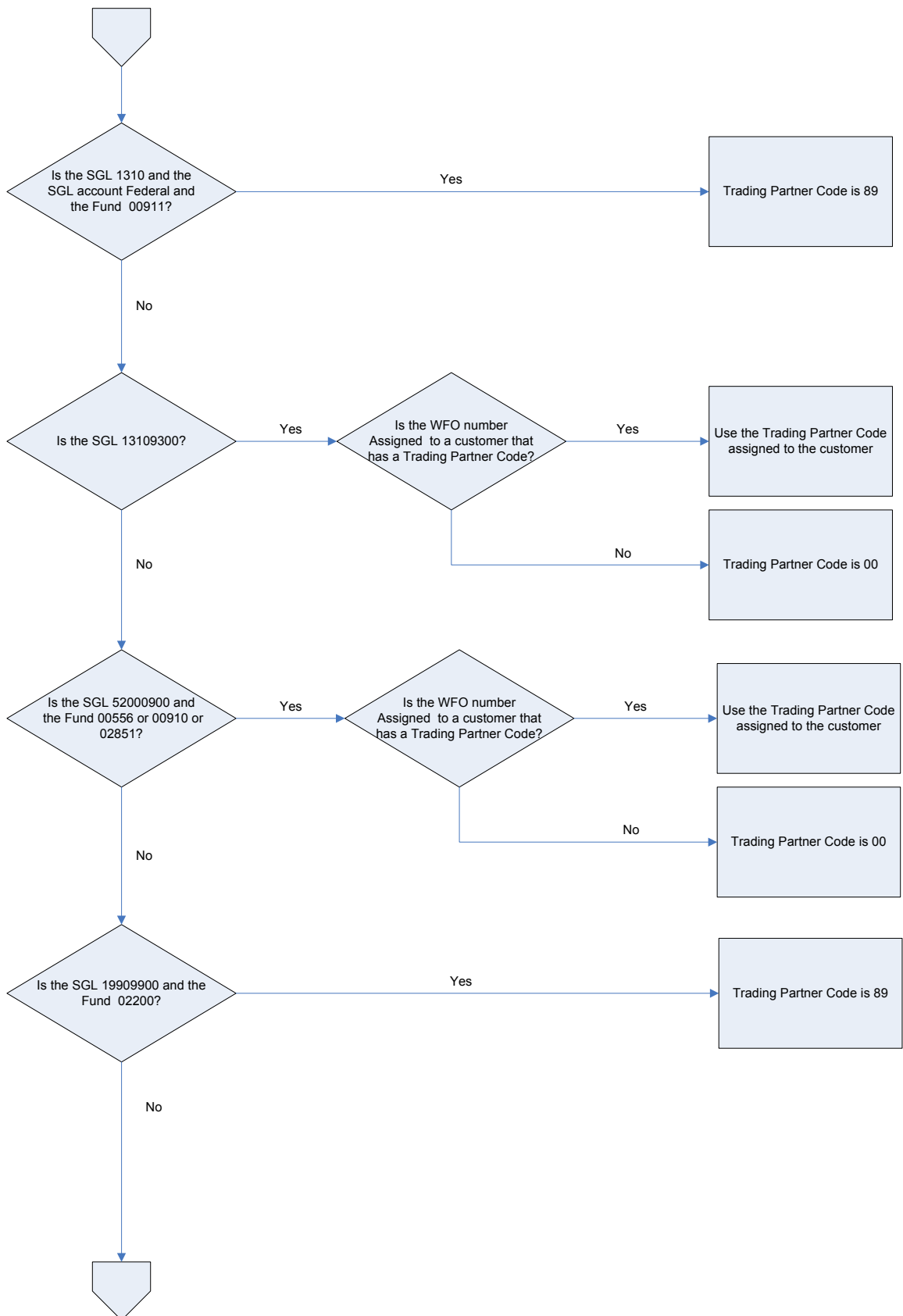


Table A (cont.)

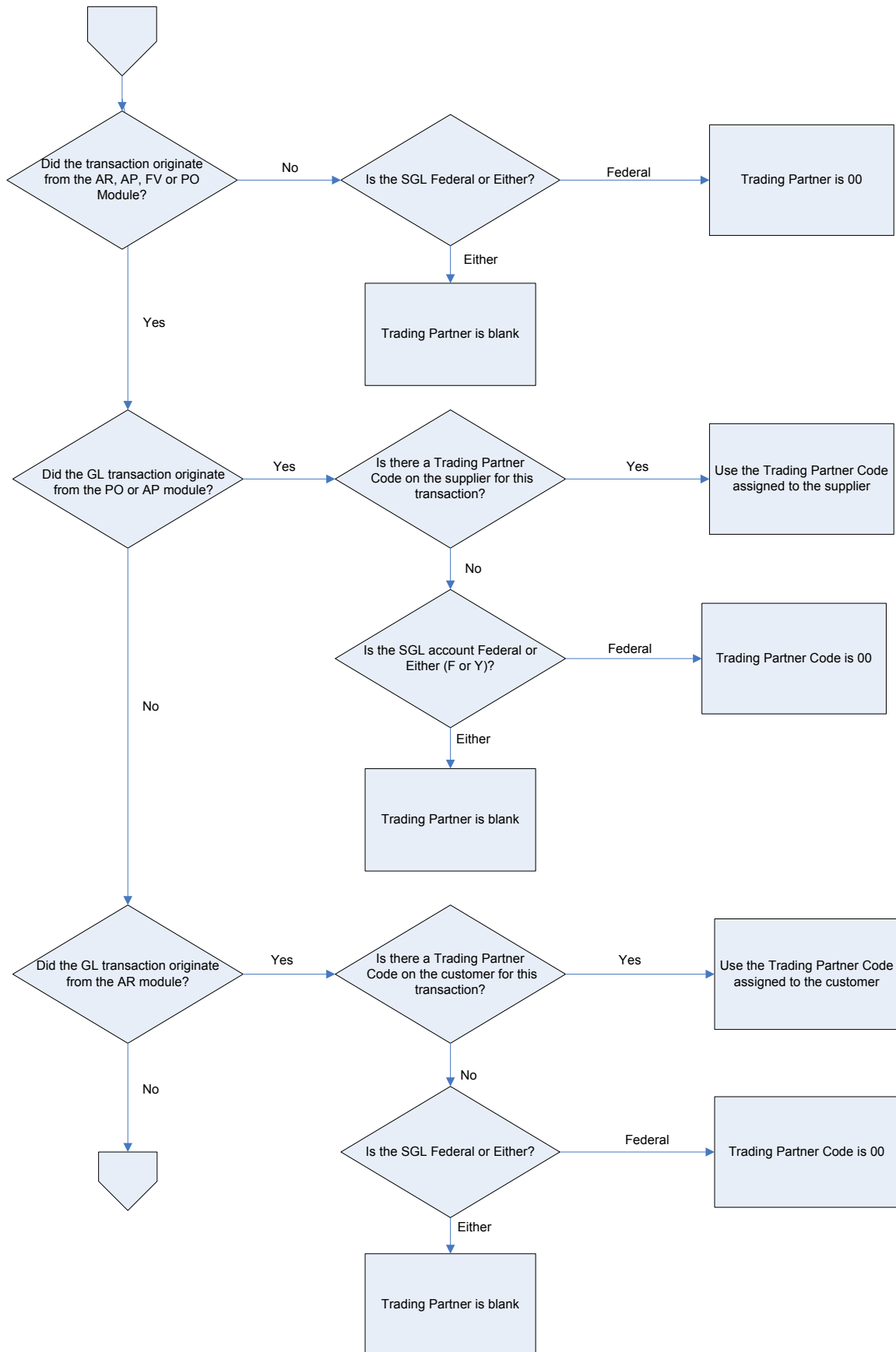
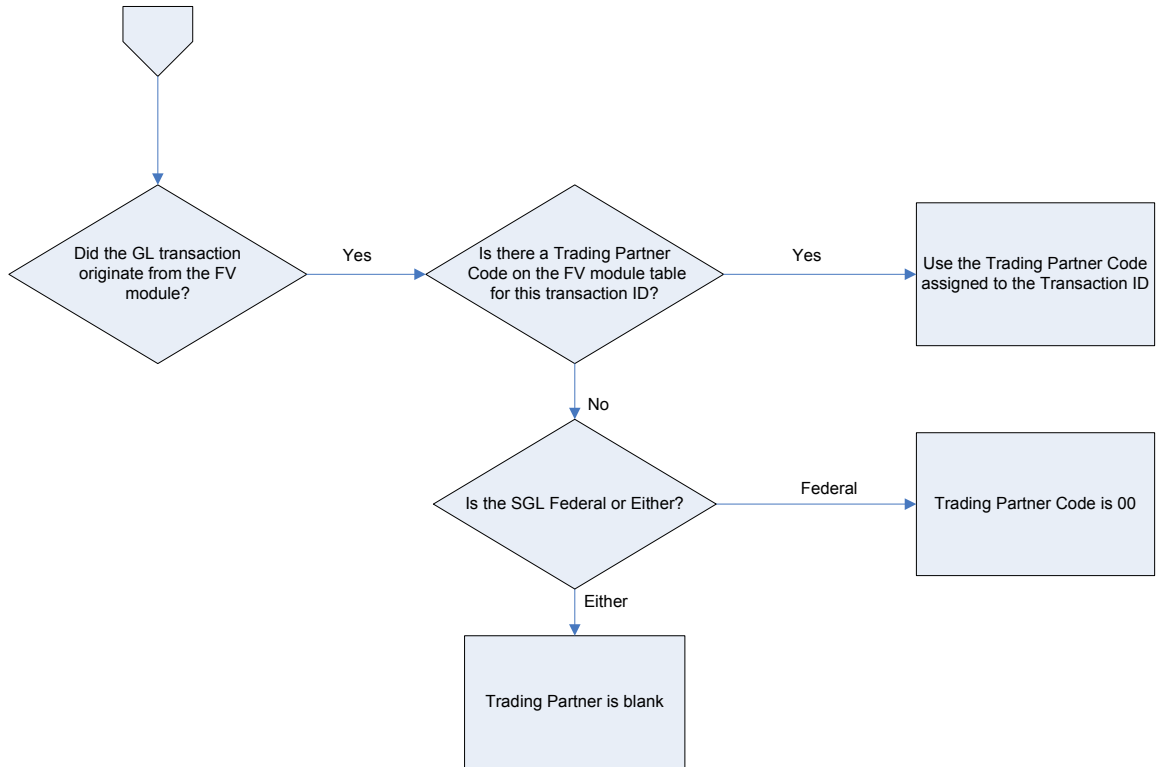


Table A (cont.)



Quarterly/Year-end Requirements for Trading Partner Code Reporting, Analysis, and Confirmations

Headquarters Reporting

At the HQs level, the following reporting requirements involve use of the trading partner code data in STARS:

- At the end of each quarter, the Department submits an intragovernmental FACTS I file to Treasury. This file is used by Treasury to compare DOE's reported balances by reciprocal SGL account combinations to those of other agencies. For example, DOE's accounts receivables with other agencies are compared to accounts payable owed to DOE reported by other agencies using DOE's trading partner code. Treasury generates a Material Status of Disposition Report identifying material discrepancies between DOE and other agencies by reciprocal SGL category. These differences are investigated to identify if the cause is due to different accounting treatment between the respective agencies or a reporting error by either agency.
- The Department is required to include a Schedule of Intragovernmental Balances in its annual financial statements that provides an agency-level breakout of each intragovernmental balance in DOE's financial statements.

Field Office/Integrated Contractor Analysis of Intragovernmental Balances

At the field office level, analysis of trading partner code data is routinely performed through the following:

- Identifying and resolving abnormal intragovernmental balances at the trading partner DFF level utilizing the following three reports:
 - DOE Abnormal Balance by Trading Partner Report
 - DOE Abnormal Balances by Allottee by Trading Partner Report
 - DOE Abnormal Balances by Allottee/Reporting Entity/SGL Trading Partner Report
- A review of trading partner exceptions using the report:
 - DOE Trading Partner FACTS 1 Exception Report - FACTS 1
- An analytical review of significant account balance changes
- Periodic reconciliations of integrated contractor trial balances at the trading partner/OPI DFF level

Field Office/Integrated Contractor Analysis and Confirmations of Inter-Office Balances

The 25th of each month is the Department-wide cutoff for integrated contractors to bill other integrated contractors for inter-entity work and for issuing property and inventory transfers. Each organization preparing transfer vouchers should, in accordance with the Accounting Handbook Chapter 12, Inter-Entity Transactions, confirm all transfers made during September with the organization receiving the

transfer voucher by telephone as soon as possible consistent with year-end closing instructions.

Allottees and their integrated contractors must also perform confirmations of inter-office balances to ensure there are no material differences at the end of the third quarter and at year-end. Allottees are required to use the STARS reports titled (1) "Confirmation of Inter-Office Balances - Real Accounts" and (2) "Confirmation of Inter-Office Balances - Nominal Accounts" as of May and August months-end to compare interoffice balances with the reciprocal balances reported within and by other allottees. Differences should be resolved prior to the June 25th and September 25th cut-offs for billings and transfers.

In addition, each allottee will prepare a final year-end reconciliation of interoffice balances using the above two STARS confirmation reports. Material differences for this final reconciliation must be resolved or brought to the attention of the Director, Financial Reporting and Analysis Division, for resolution by the date stipulated in the annual Year-End Financial Statement/Closing Guidance.

Each of the two inter-office confirmation reports compares the balances for the allottee requesting the report (Allottee Net Amount) to the balances reported by all other allottees using an OPI belonging to the requesting allottee (Reciprocal Allottee Amount). As an example, the following two sets of nominal confirmation account reports were run using allottee 01 and allottee 02 requesting codes, respectively (*note that the reports generate a CSV output file that must be exported to Excel and a pivot table created*):

Allottee 01 Inter-Office Confirmation Analysis Report
Nominal Accounts as of SEPTADJ1-05

		Data	
OPI Allottee	SGL	Sum of Allottee Net Amount	Sum of Reciprocal Net Amount
01	57200100	(28,646,628.28)	-
	57200800	(632,242,513.18)	-
	5720A900	(792,167.19)	-
	57300100	29,015,904.07	-
	57300800	661,911,924.18	-
	5730A400	-	-
	61000000	-	-
01 Total		29,246,519.60	-
02	57200100	-	(44,833.96)
	57200800	-	(2,977,376.27)
	57300100	44,833.96	-
	57300800	2,977,376.27	-
02 Total		3,022,210.23	(3,022,210.23)
30	51000900	-	(13,132.00)
	52000900	-	(7,576.00)
	57200100	(7,618,841.33)	(1,033,230.98)
	57200800	(2,012,082.45)	(269,865.04)
	57300100	1,033,222.98	-
	57300800	3,150,929.04	8,701,924.78
	61000000	3,311.05	-
30 Total		(5,443,460.71)	7,378,120.76

Allottee 02 Inter-Office Confirmation Analysis Report
Nominal Accounts as of SEPTADJ1-05

		Data	
OPI Allottee	SGL	Sum of Allottee Net Amount	Sum of Reciprocal Net Amount
01	57200100	(44,833.96)	-
	57200800	(2,977,376.27)	-
	57300100	-	44,833.96
	57300800	-	2,977,376.27
01 Total		(3,022,210.23)	3,022,210.23
02	57200100	(54,113,093.32)	-
	57200800	(13,908,037.35)	-
	5720A500	13,375,175,587.00	-
	57300100	54,113,093.32	-
	57300800	13,908,037.35	-
	5730A500	(13,375,175,587.00)	-
	57900100	-	-
02 Total		-	-
30	51000900	-	(4,624.79)
	52000900	-	(6,770.00)
	57200800	(2,784.00)	(49,621.50)
	57300800	1,546,325.50	-
30 Total		1,543,541.50	(61,016.29)

The OPI Allottee fields in each of the two reports are determined as follows:

1. For the Allottee 01 report –
 - a. OPI Allottee = 01 for allottee 01 data

- b. OPI Allottee = 02 when the OPI value belongs to allottee 02 per the OPI crosswalk table in Appendix 3; 30 when the OPI value belongs to allottee 30; etc...
2. For the Allottee 02 report –
 - a. OPI Allottee = 02 for allottee 02 data
 - b. OPI Allottee = 01 when the OPI value belongs to allottee 01 per the OPI crosswalk table in Appendix 3; 30 when the OPI value belongs to allottee 30; etc...

Balances at the OPI Allottee summary level should be offsetting between the Sum of Allottee Net Amount and the Sum of Reciprocal Net Amount. Otherwise, differences must be resolved between the respective offices. More detail, such as the DFF OPI values or any or all AFF values can be added to the pivot tables for further analysis. In addition, if more detail is needed at the transaction level vs. the trial balance AFF level, the STARS report “DOE GL Journal Detail Report with Trading Partner Code Cross Indexed-Logic (CSV output)” can be used.

Elimination Entries

Elimination entries are prepared by The Office of Finance and Accounting for quarterly and year-end financial statements purposes based on SGL account balances with DOE’s trading partner code. Reconciliations of trading partner 89 data between offices are necessary to ensure there are no material differences that would adversely impact the ability to prepare these elimination entries. The elimination entries include the following:

1. NWF Deferred Revenues
2. Isotope Program Support Costs
3. Working Capital Fund Revenues
4. PMA Power Sales/Purchases with DOE Labs
5. Inter-Entity Work Receivables and Payables

Inter-entity work results in receivable and payable real account balances that require eliminations in DOE’s consolidated financial statements. The DOE policy for inter-entity work is contained in Chapter 12 of the DOE Accounting Handbook and specific accounting entries for inter-entity work between integrated contractors are prescribed in this policy. The specific accounting transactions associated with inter-entity work orders between DOE field offices, DOE field offices and integrated contractors, and shared services are identified in Appendix 4 of this guide. Reconciliations of the inter-entity receivables in Fund 00911 and payables in the authorizing offices’ funds is an important step to ensure that Headquarters can prepare elimination entries for these reciprocal offsetting real account balances.

Conversely, the accounting entries for enter-entity work result in net zero nominal revenue balances and net zero nominal cost balances in Fund 00911, except when timing differences occur between when the inter-entity costs are incurred by the performing office and when they are billed to the authorizing office. For inter-entity work funded through the 00911 fund and are billed by EFASC, any year-end timing differences for unbilled costs are adjusted through an accrual entry that results in a debit to unbilled receivables with an offset credit to costs, effectively zeroing out any

such timing difference for financial statement reporting purposes. Therefore, no nominal account elimination entries are required for these inter-entity activities.

Appendix 1 - Federal Trading Partner Department Codes for GFRS and FACTS I

The following crosswalk provides Federal trading partner codes that are required for the Governmentwide Financial Reporting System (GFRS) and Federal Agencies Centralized Trial Balance System I (FACTS I). These codes are used to facilitate the preparation of the Financial Report of the United States (FR). The identification number shown below under GFRS Codes is unique to GFRS. In most instances, the 2-digit department code used in FACTS I has two zeros added to the end for the purpose of GFRS (that is Department of Treasury, FACTS I Codes 20, GFRS Codes 2000). The Department of Defense (DOD) Trading Partner Code DE00 will include the Department of Air Force, the Department of the Army, the Department of the Navy, the Defense Agencies, and the U.S. Corps of Engineers. The Trading Partner Code 9500 will include independent and other agencies. The FACTS I Trading Partner Codes did not change.

GFRS Codes	FACTS I Codes	Department or Agency
1200	12	Department of Agriculture
1300	13	Department of Commerce
1400	14	Department of Interior
1500	15	Department of Justice
1601	16	Department of Labor
1602	16	Pension Benefit Guaranty Corporation
1800	18	U.S. Postal Service
1900	19	Department of State
2000	20	Department of Treasury
2400	24	Office of Personnel Management
2500	25	National Credit Union Administration
2700	27	Federal Communications Commission
2800	28	Social Security Administration
3100	31	U.S. Nuclear Regulatory Commission
3300	33	Smithsonian Institution
3600	36	Department of Veterans Affairs
4700	47	General Services Administration
4900	49	National Science Foundation
5000	50	Securities and Exchange Commission
5100	51	Federal Deposit Insurance Corporation
6000	60	Railroad Retirement Board
6400	64	Tennessee Valley Authority
6800	68	Environmental Protection Agency
6900	69	Department of Transportation
7000	70	Department of Homeland Security
7200	72	Agency for International Development
7300	73	Small Business Administration
7500	75	Department of Health and Human Service
7802	78	Farm Credit System Insurance Corporation
8000	80	National Aeronautics and Space Administration
8300	83	Export-Import Bank of the United States
8600	86	Department of Housing and Urban Development
8900	89	Department of Energy
9100	91	Department of Education
DE00	17	Department of the Navy
	21	Department of the Army

	57	Department of the Air Force
	96	U.S. Army Corps of Engineers
	97	Office of the Secretary of Defense - Defense Agencies
9900	99	Treasury General Fund
9500	01	Architect of the Capitol
	03	Library of Congress
	04	Government Printing Office
	05	General Accounting Office
	08	Congressional Budget Office
	09	Other Legislative Branch Agencies
	10	The Judiciary
	11	Executive Office of the President
	22	Resolution Trust Corporation
	23	U.S. Tax Court
	26	Federal Retirement Thrift Investment Board
	29	Federal Trade Commission
	34	International Trade Commission
	41	Merit Systems Protection Board
	42	Pennsylvania Avenue Development Corporation
	45	U.S. Equal Employment Opportunity Commission
	46	Appalachian Regional Commission
	48	Temporary Commissions
	54	Federal Labor Relations Authority
	56	Central Intelligence Agency
	59	National Foundation on the Arts and the Humanities
	60	National Railroad Retirement Investment Trust
	61	Consumer Product Safety Commission
	62	Office of Special Counsel
	63	National Labor Relations Board
	65	Federal Maritime Commission
	71	Overseas Private Investment Corporation
	74	American Battle Monuments Commission
	76	Historical and Memorial Commissions
	78	Farm Credit Administration
	84	Armed Forces Retirement Home
	88	National Archives and Records Administration
	90	Selective Service System
	93	Federal Mediation and Conciliation Service
	94	Arms Control and Disarmament Agency
	95	Independent Agencies
9999	00	Unidentified

Appendix 2 - DOE SGL Trading Partner Code Rules

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>Trading Partner</u>	<u>Other Conditions</u>
10100000*	Fund Balance With Treasury - Opening Balances	N	
10100100	Fund Balance With Treasury - Warrants (Hq Only)	N	
10100200*	Fund Balance With Treasury - Sf 224 Collecitons	N	
10100300*	Fund Balance With Treasury - Sf 224 Disbursements	N	
10100400	Fund Balance With Treasury - Non Sf 224 Collections	N	
10100500	Fund Balance With Treasury - Non Sf 224 Disbursements	N	
10100600	FUND BALANCE WITH TREASURY - (PMA ONLY)	N	
10101000	Fund Balance With Treasury - Allotments Issued (HQ Only)	N	
10101100*	Fund Balance With Treasury - Unobligated Allotments Received - Field	N	
10102000*	Fund Balance With Treasury - Obligated	N	
11200000	Imprest Funds	N	
13109300	Accounts Receivable, Unbilled, Federal	F	
13109900	Accounts Receivable, Suspense - OPACS	F	
1310C100	Accounts Receivable, Offsetting Receipts - Federal	F	
1310C200	Accounts Receivable, Offsetting Receipts - Non Federal	N	
1310C400	Accounts Receivable, Offsetting Receipts, Custodial	N	
1310C500	Accounts Receivable, Offsetting Receipts - KWH Fees	Y	
1310C600	Accounts Receivable, Offsetting Receipts - SNF Fees	N	
1310D100	Accounts Receivable, Direct - Other Federal Agencies	F	
1310D200	Accounts Receivable, Direct - Non Federal	N	
1310D200	Accounts Receivable, Direct - Non Federal	N	
1310D500	Accounts Receivable, Direct - Doe	F	89 only
1310D600	Accounts Receivable, Direct-Defense-NWF	F	89 only
1310D700	Accounts Receivable, Direct - Contractor Parent	N	
1310D800	Accounts Receivable, Exchange Revenue (FERC)	N	
1310E100	Accounts Receivable, Refund - Other Federal Agencies	F	
1310E200	Accounts Receivable, Refund - Non Federal	N	
1310E500	Accounts Receivable, Refund - Doe	F	89 only
1310E700	Accounts Receivable, Custodial	Y	
1310N100	Accounts Receivable, OFA	F	
1310N200	Accounts Receivable, Non Federal	N	
1310R100	Accounts Receivable, Reimbursable - Other Federal Agencies (Opening Balances)	F	
1310R200*	Accounts Receivable, Reimbursable - Non Federal (Opening Balances)	N	
1310R400	ACCOUNTS RECEIVABLE, REIMBURSABLE - OTHER FEDERAL AGENCIES	F	
1310R500	ACCOUNTS RECEIVA BLE, REIMBURSABLE - NON FEDERAL	N	
1310R600	Accounts Receivable, Reimbursable - Doe (Opening Balances)	F	89 only
1310R700	ACCOUNTS RECEIVABLE, REIMBURSABLE - DOE	F	89 only
1310RB00*	Accounts Receivable, Reimbursable - Other Federal Agencies (SCC 19, 18, 21, 23)	F	
1310RD00*	Accounts Receivable, Reimbursable - Other Federal Agencies (SCC 50, 60)	F	
1310RF00	Accounts Receivable, Reimbursable - Non Federal (SCC 19)	N	
1310RH00	Accounts Receivable, Reimbursable - Non Federal (SCC 50)	N	
1310RQ00	Accounts Receivable, Reimbursable - Doe (SCC 21)	F	89 only
1310RR00	Accounts Receivable, Reimbursable - Doe (SCC 50)	F	89 only
1319C400	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE, OFFSETTING RECEIPTS, CUS	N	
1319D200	Allowance For Loss On Accounts Receivable, Direct - Non Federal	N	

1319D800	Allowance For Loss On Accounts Receivable, Exchange Revenue (FERC)	N	
1319D900	Allowance For Loss On Accounts Receivable, Direct - Other	N	
1319E200	Allowance For Loss On Accounts Receivable, Refund	N	
1319E300		N	
1319E700	Accounts Receivable Custodial	N	
1319R200	Allowance For Loss On Accounts Receivable, Reimbursable - Non Federal	N	
13400100	Interest Receivable - Loans Receivable	N	
13400900	Interest Receivable - All Other	Y	
1340C100	Interest Receivable - Offsetting Receipts	Y	
1340C400	INTEREST RECEIVABLE, OFFSETTING RECEIPTS - CUSTODIAL	N	
1340E700	INTEREST RECEIVABLE CUSTODIAL	N	
13490900	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	N	
1349C400	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - CUSTODIAL, OFFSETTING REC	N	
1349E700	ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE - CUSTODIAL	N	
13500000	Loans Receivable	N	
13590000	Allowance For Loss On Loans Receivable	N	
13600900	Penalties, Fines And Administrative Fees Receivable - All Other	N	
1360C100	Penalties, Fines And Administrative Fees Receivable, Offsetting Receipts	N	
1360C400	PENALTIES, FINES AND ADMINISTRATIVE FEES RECEIVABLE, OFFSETTING RECEIPTS, CUSTODIAL	N	
1360E700	Penalties, Fines And Administrative Fees Receivable, Custodial (FERC And PMAs)	N	
13690100	Allowance For Loss - Penalties, Fines And Administrative Fees - Loans	N	
13690900	Allowance For Loss - Penalties, Fines And Administrative Fees - All Other	N	
1369C400	ALLOWANCE FOR LOSS - PENALTIES, FINES AND ADMIN FEES, OFFSETTING RECEIPTS	N	
1369E700	Allowance For Loss - Penalties, Fines And Administrative Fees - Custodial	N	
13990000	Conversion Value for A/R	N	
14100100	Advances To Others - Other Federal Agencies	F	Not 89
14100200	Advances To Others, Non Federal	N	
14100200	Advances To Others, Non Federal	N	
14100200	Advances To Others, Non Federal	N	
14100200	Advances To Others, Non Federal	N	
14100300	Advances To Others - Compensating Bank Balances	N	
14100600	Advances To Others, Doe	F	89 only
14100800	Advances To Others - BPA	Y	
14109900	Advances To Others - Suspense	N	
14500100	Prepayments, Other Federal Agencies	F	
14500800	PREPAYMENT, BPA	Y	
14500900	Prepayments, All Other	N	
14509900	Prepayments - BPA	Y	
1450U700	Prepayments, Unfunded Pension Prepayments	N	
15111000	Operating Materials And Supplies Held For Use, Special Reactor Material	N	
15111000	Operating Materials And Supplies Held For Use, Special Reactor Material	N	
15112000	Operating Materials And Supplies Held For Use, Fuel Fabrication	N	
15113100	Operating Materials And Supplies Held For Use, Stores, Special Process Spares	N	
15113200	Operating Materials And Supplies Held For Use, Miscellaneous Assets	N	
1511U000	Operating Materials And Supplies Held For Use, Other Special	N	

	Materials	
15121000	Operating Materials And Supplies Held In Reserve, Special Reactor Materials	N
15122000	Operating Materials And Supplies Held In Reserve, Fuel Fabrication	N
15123100	Operating Materials And Supplies Held In Reserve, Stores, Special Process Spares	N
15123200	Operating Materials And Supplies Held In Reserve, Stores, Miscellaneous Assets	N
1512U000	Operating Materials And Supplies Held In Reserve, Other Special Materials	N
15131000	Operating Materials And Supplies, Excess, Special Reactor Material	N
15132000	Operating Materials And Supplies, Excess, Fuel Fabrication	N
15133100	Operating Materials And Supplies, Excess, Stores, Special Process Spares	N
15133200	Operating Materials And Supplies, Excess, Stores, Miscellaneous Assets	N
1513U000	Operating Materials And Supplies, Excess, Other Special Materials	N
15191100	Allowance For Operating Materials And Supplies Held For Use	N
15191200	Allowance For Operating Materials And Supplies Held In Reserve	N
15191300	Allowance For Operating Materials And Supplies, Excess	N
15250000	Inventory - Raw Materials	N
15260100	Inventory Work In Process, Isotopes, Radioisotopes (Breakout by Asset Type)	N
15260200	Inventory Work In Process, Isotopes, Capital Accounting Center Use	N
15260300	Inventory, Work in Process, Stable Isotopes (Breakout by Asset Type)	N
15269100	Inventory Work In Process, Isotopes Clearing Account, ORFSC	N
15269200	Inventory Work In Process, Isotopes Clearing Account, NNSA	N
15269300	Inventory Work In Process, Isotopes Clearing Account, CAC	N
15270100	Inventory-Finished Goods, Radioisotopes (Breakout By Asset Type)	N
15270200	Inventory-Finished Goods, NPR Oil Held For Sale	N
15270300	Inventory, Finished Goods, Stable Isotopes (Breakout by Asset Type)	N
15290100	Inventory Allowance - Finished Goods, Isotopes (Breakout By Asset Type)	N
15710100	Stockpile Materials Held In Reserve-Nuclear Materials	N
15711100	STOCKPILE MATERIALS HELD IN RESERVE-NUCLEAR MATERIALS (Production Inventory)	N
15711200	STOCKPILE MATERIALS HELD IN RESERVE-NUCLEAR MATERIALS (Byproduct)	N
15711300	STOCKPILE MATERIALS HELD IN RESERVE-NUCLEAR MATERIALS (Unirradiated Material)	N
15711500	STOCKPILE MATERIALS HELD IN RESERVE - NUCLEAR MATERIALS (Weapons Stockpile)	N
15712100	Stockpile Materials Held In Reserve - SPRO, Petroleum Inventories	N
15712200	Stockpile Materials Held In Reserve - SPRO, Heating Oil Inventories	N
15712800	STOCKPILE MATERIALS HELD IN RESERVE - NUCLEAR MATERIALS (Inventory Variance - Field)	N
15712900	STOCKPILE MATERIALS HELD IN RESERVE - NUCLEAR MATERIALS (Inventory Variance)	N
15713100	Stockpile Materials Held In Reserve-SPRO Held For Others	N
15713200	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (Held for future disposition)	N
15713300	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (In Research)	N
15713500	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (In process at NR Vendors)	N
15713600	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (Nuclear Materials on Loan Lease)	N

15713800	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (Under Presidential Directive)	N	
15714300	STOCKPILE MATERIALS HELD IN RESERVE- NUCLEAR MATERIALS (Irradiated Material Held for Processing	N	
15716300	Allowance For Loss On Nuclear Materials	N	
15717100	ALLOWANCE FOR LOSS ON NUCLEAR MATERIAL STOCKPILE INVENTORY	N	
16100100	Inv In Treasury Securities Issued By Public Debt - Overnight Investments	F	20 only
16100200	Inv In Treasury Securities Issued By Public Debt - Notes	F	20 only
16100300	Inv In Treasury Securities Issued By Public Debt - Bills	F	20 only
16100500	Inv in Treasury Securities Issued by Public Debt - TIPS	F	20 only
16100600	Inv in Treasury Securities Issued by Public Debt - Inflation Compensation on TIPS	F	20 only
16110200	Discount On Treasury Securities Issued By Public Debt - Notes	F	20 only
16110300	Discount On Treasury Securities Issued By Public Debt - Bills	F	20 only
16110500	Discount on Treasury Securities Issued by Public Debt - TIPS	F	20 only
16120200	Premium On Treasury Securities Issued By Public Debt - Notes	F	20 only
16120500	Premium on Treasury Securities Issued by Public Debt - TIPS	F	20 only
16130200	Amort Of Discount On Treasury Securities - Notes	F	20 only
16130300	Amort Of Discount On Treasury Securities - Bills	F	20 only
16130400	Amort of Discount on Treasury Securities – Bills (PPVEF)	F	20 only
16130500	Amort of Discount on Treasury Securities Issued by Public Debt - TIPS	F	20 only
16131200	Amort Of Premium On Treasury Securities - Notes	F	20 only
16131500	Amort of Premium on Treasury Securities Issued by Public Debt - TIPS	F	20 only
16180200	Market Value Adjustments On Investments - Notes	F	20 only
16180300	Market Value Adjustments On Investments - Bills	F	20 only
16180500	Market Value Adjustments on Investments - TIPS	F	20 only
16180900	Contra Market Value Adjustments On Investments - Notes/Bills	F	20 only
16200100	INVESTMENTS HELD OUTSIDE OF TREASURY - CERTIFICATES OF DEPOSIT BDFAP	N	
16200900	INVESTMENTS HELD OUTSIDE OF TREASURY - OTHER	N	
16300400	Inv In Treasury Securities Issued By Public Debt - Zero Coupon Bonds	F	20 only
16310400	Discount On Treasury Securities Issued By Public Debt - Zero Coupon Bonds	F	20 only
16330400	Amort Of Discount On Treasury Securities - Zero Coupon Bonds	F	20 only
16380400	Market Value Adjustment On Investments - Zero Coupon Bonds	F	20 only
16390400	Contra Market Adjustment On Investments - Zero Coupon Bonds	F	20 only
16390900	"Contra" To Contra Market Adjustment On Investments - Zero Coupon Bonds	F	20 only
16900000	Other Investments, All Other	N	
17110000	Land And Land Rights	N	
17120000	Improvements To Land	N	
17190000	Accumulated Depreciation On Improvements To Land	N	
17200100	Construction In Progress	N	
17200100	Construction In Progress	N	
17200200	Construction In Progress - Allowance For Legacy Waste Facilities	N	
17209300	CWIP CLEARING ACCOUNT	N	
17300000	Buildings, Improvements, And Renovations	N	
17390000	Accumulated Depreciation On Buildings, Improvements And Renov.	N	
17400000	Other Structures And Facilities	N	
17490000	Accumulated Depreciation On Other Structures And Facilities	N	
17500000	Equipment	N	
17590000*	Accumulated Depreciation On Equipment	N	
18100000	Assets Under Capital Lease	N	
18190000	Accumulated Depreciation On Assets Under Capital Lease	N	

18200000	Leasehold Improvements	N	
18290000	Accumulated Amortization On Leasehold Improvements	N	
18300000	Internal Use Software	N	
18320000	Internal Use Software Development	N	
18390000	Accumulated Amortization On Internal Use Software	N	
18400000	Other Natural Resources	N	
18490000	Allowance For Depletion	N	
18900000	Other General Property, Plant, And Equipment	N	
18909900	Accumulated Depreciation On Other General Property, Plant And Equipment	N	
18990000	ACCUMULATED DEPRIATION ON OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT	N	
18990000	ACCUMULATED DEPRIATION ON OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT	N	
18999900	Accumulated Depreciation On Other General Property, Plant And Equipment	N	
19909300	DOE FA ASSET CLEARING ACCOUNT	N	
19909400	OTHER ASSETS - OTHER - CLEARING	N	
19909800	OTHER ASSETS - OTHER	N	
19909900	Other Assets, Suspense	Y	89 only when fund = 0220
1990A100	Other Assets, Non-Budgetary - PMA Appropriation Refinancing Asset	F	99 only
1990A200	Other Assets, Non-Budgetary - PMA Operating Regulatory Assets	N	
1990A300	Other Assets, Non-Budgetary - PMA Non-Operating Regulatory Assets	N	
1990A400	Other Assets, Non-Budgetary - PMA Non-Operating Cons., Fish & Wildlife	N	
1990A500	Other Assets, Non-Budgetary - Non-Stockpile Invent. Held For Others	N	
1990A600	Other Assets, Non-Budgetary - Oil Due From Others	N	
1990A700	Other Assets, Non-Budgetary - PMA Other Regulatory Assets	N	
1990A800	Other Assets – Uranium Due from USEC	N	
1990A900	Other Assets, Non-Budgetary, All Other	Y	
1990B100	Other Assets, Budgetary - Employee Disability Benefits Funds-Securities	N	
1990B200	Other Assets, Budgetary - Employee Pension Benefits Funds-Cash	N	
1990B300	Other Assets, Budgetary - Employee Pension Funds-Allowance	N	
1990B400	Other Assets, Budgetary - Pension Awards-Cash	N	
1990B500	Other Assets, Budgetary - Pension Awards-Securities	N	
1990B600	Other Assets, Budgetary - Pension Awards-Allowance For Valuation	N	
1990B700	Other Assets, Budgetary - Cash Deposits	N	
1990B900	OTHER ASSETS, BUDGETARY - ALL OTHER	N	
21100100*	Accounts Payable - Other Federal Agencies	F	Not 89
21100500	Accounts Payable - Intra- Doe	F	89 only
21100600	Accounts Payable - Inter-Doe	F	89 only
21100900*	Accounts Payable, Non-Federal	N	
21200100	Disbursements In Transit, Drafts Payable - Letters Of Credit	N	
21200900*	Disbursements In Transit, All Other	Y	
21300000	Contract Holdbacks	N	
21400000	Accrued Interest Payable	N	
21500000	Payable For Transfers Of Currently Invested Balances	F	
21900000*	Accounts Payables - Accrued Cost	Y	
22100000*	Accrued Funded Payroll And Benefits	N	
22110000	Withholdings Payable	N	
22130000	Employer Contributions And Payroll Taxes Payable	Y	
22150000	Other Post Employment Benefits Due And Payable	Y	
22200000	Unfunded Leave	N	
2220U000	Unfunded Leave (incorrect value)	N	
22250000	Unfunded FECA Liability	F	16 only
23100100	Advances From Others - Other Federal Agencies (Opening Balances)	F	Not 89

23100400	ADVANCES FROM OTHER - OTHER FEDERAL AGENCIES	F	Not 89
23100500	Advances From Others - Intra-Doe	F	89 only
23100600	Advances From Others - Doe	F	89 only
23100700	Advances from Others, Non-Federal (PMA Only)	N	
23100900*	Advances From Others - All Other (Opening Balances)	N	
23101100	Advances From Others - Other Federal Agencies - Collections (SCC 19, 18, 21, 23)	F	
23101900	Advances From Others - All Other - Collections (SCC 19, 21, 23, 18)	N	
23103100	Advances From Others - Other Federal Agencies - Costs (SCC 60)	F	
23103900*	Advances From Others - All Other - Costs Incurred (SCC 60)	N	
23109300*	Advances from Others - Suspense - Costs Incurred	N	
23109900	PNR/SNR ONLY - Advances from Others - Suspense - Costs Incurred (for PNR & SNR IC Interface)	Y	
23200100	Deferred Credits - Other Federal Agencies	F	
23200200	Deferred Credits - Non Federal	N	
23200500	Deferred Credits, Inflation Compensation from Treasury on TIPS	N	
23200700	Deferred Credits - Investor Owned Utilities Exchange Benefits (PMA ONLY)	N	
23200800	Deferred Credits - BPA Budgetary Payables	Y	
23200900	Deferred Credits, NWF Investment Income	N	
23209900	Deferred Credits, Suspense Credits	N	
24000000	Liability For Deposit Funds And Suspense Accounts	Y	
25100100	Principal Payable To Treasury	F	20 only
25100200	Refinanced Appropriations (PMA)	F	Not 89
25100300	Capitalization Adjustment (PMA)	F	99 only
25900100	Other Debt, Non-Federal Projects	N	
25900900	Other Debt, All Other	Y	
2590F100	Other Debt, Appropriated Capital Owed	F	Not 89
2650U000	Actuarial FECA Liability	N	
2690U100	Other Act. Liab., Not Covered By Budg. Res. -Cont. Ret. Plans (Pensions)	N	
2690U200	Other Act. Liab., Not Covered By Budg. Res. - Cont. Postret. Benefits (Prb)	N	
2690U300	Other Act. Liab., Not Covered By Budg. Res. - Cont. Disability Insurance	N	
2690U400	Other Act. Liab., Not Covered By Budg. Res. - Cont. Life Insurance	N	
2920F000	Contingent Liabilities, Covered By Budgetary Resources	N	
2920U000	Contingent Liabilities, Not Covered By Budgetary Resources	N	
2940F000	Capital Lease Liability, Covered By Budgetary Resources	N	
2940U000	Capital Lease Liability, Not Covered By Budgetary Resources	N	
29600000	ACCOUNTS PAYABLE FROM CANCELLED APPROPRIATIONS	N	
29800000	Custodial Liability	Y	
29901100	Other Liabilities	N	
29909900	Other Liabilities	N	
2990F100	Other Liabilities, Appropriated Capital Owed To Treasury	F	99 only
2990F200	Other Liabilities, Inventories Held For Others	Y	
2990F300	Other Liabilities, Non-Deposit Funds Held For Others	N	
2990F400	Other Liabilities, Uncollected Amounts To Be Returned To Others	Y	
2990F700	Other Liabilities, Split Allotment/Appropriation Adjustment Variance	F	89 only
2990F900	Other Liabilities, All Other Funded Liabilities	N	
2990U100	Other Liabilities, Not Covered By Budgetary Resources - ES&H Liabilities	N	
2990U900	Other Liabilities Not Covered by Budgetary Resources, All Other	N	
2995F100	Est. Cleanup Cost Liab., Em Baseline Estimate, Covered By Budg. Res.	N	
2995F200	Est. Cleanup Cost Liab., Active And Surplus Facil., Covered By Budg. Res.	N	
2995F400	Est. Cleanup Cost Liab., Covered by Budgetary Resources - Rel	N	
2995F900	Est. Cleanup Cost Liab., Other, Covered By Budg. Res.	N	

2995U100	Est. Cleanup Cost Liab., Legacy EM Baseline Estimate, Not Covered By Budg. Res.	N	
2995U200	Est. Cleanup Cost Liab., Active & Surplus Fac., Not Covered By Budg. Res.	N	
2995U300	Est. Cleanup Cost Liab., HLW & SNF Disp., Not Covered By Budg. Res.	N	
2995U400	Est. Cleanup Cost Liab, Legacy Other, Not Covered By Budgetary Resources	N	
2995U900	Est. Cleanup Cost Liab., Other, Not Covered By Budg. Res.	N	
31000000*	Unexpended Appropriations, Opening Balances	N	
31010100	Unexpended Appropriations - Warrants (HQ Only)	N	
31010200	Unexpended Appropriations - Transfers In (SF-1151 Within Doe)	F	89 only
31010300	Unexpended Appropriations - Transfers Out (SF-1151 Within Doe)	F	89 only
31010600	UNEXPENDED APPROPRIATIONS - PMA	N	
31010600	UNEXPENDED APPROPRIATIONS - PMA	N	
31010900	Unexpended Appropriations - (Fund Type Sa Only)	N	
31011000	Unexpended Appropriations - Allotments Issued (HQ Only)	N	
31011100*	Unexpended Appropriations - Allotments Received	N	
31011J00	Unexpended Appropriations - Transfer Of Authority Within Doe (Issued)	N	
31011K00	Unexpended Appropriations - Transfer Of Authority Within Doe (Received)	N	
31012000*	Unexpended Appropriations - Obligated	N	
31020200	UNEXPENDED APPROPRIATIONS - TRANSFERS-IN (DOE)	F	89 only
31020900	UNEXPENDED APPROPRIATIONS - TRANSFERS-IN (NON DOE)	F	Not 89
31030200	UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT DOE	F	89 only
31030900	UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT NON DOE	F	Not 89
31060100	Unexpended Appropriations - Adjustments, Cancellation Of Expired Appropriations	N	
31060200	Unexpended Appropriations - Adjustments, Capital Transfers Outside Of Doe	N	
31060300	Unexpended Appropriations - Adjustments, Recissions	N	
31060300	Unexpended Appropriations - Adjustments, Recissions	N	
31060900	Unexpended Appropriations - Adjustments, All Others	N	
31070100	Unexpended Appropriations - Used, Net Change In Funded Inventories	N	
31070200	Unexpended Appropriations - Used, Net Change In Funded Other Assets	N	
31070900*	Unexpended Appropriations - Used, All Other	N	
31070900	Unexpended Appropriations - Used, All Other	N	
31080000	Unexpended Appropriations - Prior Period Adjustments, Restated	N	
31090000	Unexpended Appropriations - Prior Period Adjustments, Not Restated	N	
33100000	Cumulative Results	N	
33100100	Cumulative Results - IC T code	N	
33100200	Cumulative Results, Current Year Audited Costs With Integ. Contractors (8124)	N	
33100300	Cumulative Results, Investments With Integ. Contractors (8125)	N	
33100400	Cumulative Results, Unrealized Holding Gain/Loss On Investments	N	
33100500		N	
33100900*	Cumulative Results, All Other	N	
33100990	Cumulative Results, Integrated Contractor Cost Overruns and Undistributed Costs	N	
51000100	Revenue From Goods Sold, Offsetting Receipts	Y	
51000900	Revenue From Goods Sold, All Other	Y	
51000900	Revenue From Goods Sold, All Other	Y	
52000200	Revenue From Services Provided, Repayment Of Appr. Capital Owed To Treas.	Y	
52000300	Revenue From Services Provided, Offsetting Receipts	Y	
52000900*	Revenue From Services Provided To Others, All Other	Y	F when fund =

52090000	Contra Revenue for Services Provided (PMA ONLY)	Y	
5310C100	Interest Revenue, Exchange - Offsetting Receipts	Y	
5310E100	Interest Revenue, Exchange	Y	
5310N100	Interest Revenue, Non-exchange Custodial	Y	
5310N200	Interest Revenue, Non-exchange Non-Custodial	Y	
5311C100	Interest Revenue Investment- Exchange Offsetting	Y	
5311E100	Interest Revenue Investment- Exchange	Y	
5311N100	Interest Revenue Investment- Non-Exchange Custodial	Y	
5311N200	Interest Revenue Investment- Non-Exchange Non-Custodial	F	20 only
5319N100	CONTRA ACCOUNT FOR INTEREST REVENUE, NONEXCHANGE CUSTODIAL	Y	
53200200	Penalties, Fines And Administrative Fees, Custodial Receipts	N	
53200300	Penalties, Fines And Administrative Fees	N	
53200900	Penalties, Fines And Administrative Fees, All Other	N	
53290200	CONTRA ACCOUNT FOR PENALTIES AND FINES REVENUE	N	
56000000	Donated Revenue, Financial Resources	N	
56100300	Donated Revenue, Non-Financial Resources	N	
57000000*	Expended Appropriations	N	
57080000	Expended Appropriations, Prior Period Adjustments - Restated	N	
57090000	Expended Appropriations, Prior Period Adjustments - Not Restated	N	
57200100	Financing Sources Transf. In W/O Reimb., Non-Budg - PP&E DOE	F	89 only
57200200	Financing Sources Transf. In W/O Reimb., Non-Budg - PP&E Non-DOE	F	Not 89
57200800	Financing Sources Transf. In W/O Reimb., Non-Budg - All Other DOE	F	89 only
57200900	Financing Sources Transf. In W/O Reimb., Non-Budg - All Other Non-DOE	F	Not 89
5720A100	Financing Sources Transf. In W/O Reimb., Non-Budg. - Interoffice Inv.	F	89 only
5720A200	FINANCING SOURCES TRANSF. IN W/O REIMB.-NON-BUDG. - INTEROFFICE PP&E	F	89 only
5720A400	Financing Sources Transf. In W/O Reimb., Non-Budg. - Intraoffice PP&E	F	89 only
5720A500	FINANCING SOURCES TRANSF. IN W/O REIMB - NON BUDG. - ENVIRON LIABILITIES	F	89 only
5720A700	Financing Sources Transf. In W/O Reimb., Non-Budg. - Balancing	F	89 only
5720A800	Financing Sources Transf. In W/O Reimb., Non-Budg. - Miscellaneous Receipts	F	Not 89
5720A900	Financing Sources Transf. In W/O Reimb., Non-Budg. - All Other	F	Not 89
5720B600	Financing Sources Transf. In W/O Reimb., Budg. - Interoffice	F	89 only
5720B700	Financing Sources Transf. In W/O Reimb., Budg. - Balancing	F	89 only
57300100	Financing Sources Transf. Out W/O Reimb., Non-Budg - PP&E DOE	F	89 only
57300200	Financing Sources Transf. Out W/O Reimb., Non-Budg - PP&E Non-DOE	F	Not 89
57300800	Financing Sources Transf. Out W/O Reimb., Non-Budg - All Other DOE	F	89 only
57300900	Financing Sources Transf. Out W/O Reimb., Non-Budg - All Other Non-DOE	F	Not 89
5730A100	Financing Sources Transf. Out W/O Reimb., Non-Budg. - Interoffice Inv.	F	89 only
5730A200	FINANCING SOURCES TRANSF. OUT W/O REIMB- NON-BUDG - INTEROFFICE PP&E	F	89 only
5730A400	Financing Sources Transf. Out W/O Reimb., Non-Budg. - Intraoffice PP&E	F	89 only
5730A500	FINANCING SOURCES TRANSF.OUT W/O REIMB. NON-BUDG - ENVIRO LIABILITIES	F	89 only
5730A800	Financing Sources Transf. Out W/O Reimb., Non-Budg. - Miscellaneous Receipts	F	99 only

5730A900	Financing Sources Transf. Out W/O Reimb., Non-Budg. - All Other	F	Not 89
5730B600	Financing Sources Transf. Out W/O Reimb., Budg. - Interoffice	F	89 only
5730B900	Financing Sources Transf. Out W/O Reimb., Budg. - Revenues, All Other	F	
57400000	Appropriated Earmarked Receipts Transferred In	F	
57400100	Appropriated Earmarked Receipts Transferred In, Custodial Receipts	F	
5740C800	Appropriated Earmarked Receipts - Transferred-In, Offsetting Receipts	F	
57450000	Appropriated Earmarked Receipts Transferred Out	F	
57450100	Appropriated Earmarked Receipts Transferred Out, Custodial Receipts	F	
5745C800	Appropriated Earmarked Receipts - Transferred-Out, Offsetting Receipts	F	
57500600	Expenditure Financing Sources - Transfers-In, Interoffice	F	89 only
57550000	Nonexpenditure Financing Sources - Transfers - In (PMA ONLY)	F	
57550100	Nonexpenditure Financing Sources - Transfers - In	F	
57600000	Expenditure Financing Sources - Transfer Out	F	
57650000	Nonexpenditure Financing Sources - Transfer Out (PMA ONLY)	F	
57650100	Nonexpenditure Financing Sources - Transfer Out (D&D Fund)	F	89 if fund = 05050 or 04051
57650900	Nonexpenditure Financing Sources - Transfers-Out, All Other (Nwf Fund)	F	
57800000	Imputed Financing Sources	F	
57900100	Other Financing Sources - Intra-Office	F	89 only
57900200	Other Financing Sources - Inter-Office	F	89 only
57900300	Other Financing Sources	F	Not 89
57900400*	Other Financing Sources - Cy Payments With Integrated Contractors (8123)	N	
57900500*	Other Financing Sources - Cy Payments With Integrated Contractors (8123)	N	
57900900	Other Financing Sources - All Other	F	Not 89
57901100	Other Financing Sources - Approp	N	
57901200	Other Financing Sources - Approp	N	
57901300	Other Financing Sources - Fund	N	
57901400	Other Financing Sources - Fund	N	
5790C100	Other Financing Sources - Offsetting Receipts	F	89 only
5900C100	Other Revenue, Exchange, Offsetting Receipts - In DOE'S Budget (Zn1403 Ft 57)	Y	Not 89
5900C200	Other Revenue, Exchange, Offsetting Receipts - Not In DOE'S Budget (Zn1405 Ft 57)	Y	Not 89
5900C700	Other Revenue, Exchange, Offsetting Receipts - Custodial	Y	Not 89
5900C800	Other Revenue, Exchange, Offsetting Receipts - Misc Receipts Returned To Treas	N	
5900E100	Other Revenue, Exchange - In DOE'S Budget	Y	
5900E200	Other Revenue, Exchange - Not In DOE'S Budget	Y	
5900E300	Other Revenue, Deferred Revenue Adj - Exchange-In DOE'S Budget	N	
5900E400	Other Revenue, Deferred Revenue Adj - Exchange-Not In DOE'S Budget	N	
5900E700	Other Revenue, Exchange - Custodial	Y	Not 89
5900E800	Other Revenue, Exchange - Miscellaneous Receipts Returned To Treasury	N	
5900N100	Other Revenue, Non-exchange - Not In DOE'S Budget	N	
5900N200	Other Revenue, Non-exchange - FERC - Custodial	N	
59900000	Collections For Others	Y	Not 89
59900100	Collections For Others 89X5105 ONLY	Y	Not 89
59910000	Accrued Collection For Others	Y	Not 89
59990000	DEFAULT REVENUE (ACCOUNT EXPIRES 9/30/04)	Y	
61000000*	Operating Expenses/Program Costs	Y	
61009900	Integrated Contractor Cost Overruns and Undistributed Costs	Y	Not 89

61900000	Contra Bad Debt Expense - Incurred for Others	N	
63100000	Interest Expenses On Borrowing From Treasury	F	Not 89
63300000	Other Interest Expenses	Y	Not 89
64000000	Benefit Expense	Y	Not 89
65000000	Cost Of Goods Sold	N	
65000100	Cost Of Goods Sold - Net Billing And Bill Crediting Adjustment	N	
65000100	Cost Of Goods Sold - Net Billing And Bill Crediting Adjustment	N	
6500F000	Cost Of Goods Sold - Budgeted (B&R WN And CB)	N	
6500U000	Cost Of Goods Sold - Non Budget	N	
66100000	Cost Capitalization Offset	N	
67100000	Depreciation, Amortization And Depletion	N	
67100100	DEPRECIATION	N	
67100900	AMORTIZATION AND DEPLETION	N	
67200000	Bad Debt Expense	N	
67300000	Imputed Costs	F	
67900100	Other Exp Not Requiring Budgetary Resources-Revaluation Of Assets	N	
67900200	Other Exp Not Requiring Budgetary Resources-Nuclear Material Costs	N	
67900400	Other Exp Not Requiring Budgetary Resources - AFCDU	N	
67900500	Other Exp Not Requiring Budgetary Resources - Capitalization Adjustment	N	
67900900	Other Exp Not Requiring Budgetary Resources-All Other	N	
68000100	Future Funded Expenses, Financing Sources That Fund Cost Of Prior Periods	N	
68000900	Future Funded Expenses, All Other	N	
6800F900	Future Funded Expenses, Deferred Costs (BSC 8138)	N	
6800U900	Future Funded Expenses, Unfunded Costs (BSC 8139)	N	
68500000	Employer Contrib. To Employee Benefit Prog Not Requiring Cy Budget Auth. - Unoblig.	F	
71100900	Gains On Disposition Of Assets, All Other	N	
71110100	Gains On Disposition Of Investments - Treasury Bills And Notes	F	20 only
71110400	Gains On Disposition Of Investments - Zero Coupon Bonds	F	20 only
71110500	GAINS ON DISPOSITION OF INVESTMENTS - NON EXCHANGE	N	
71110900	Gains On Disposition Of Investments - All Others	N	
71800000	Unrealized Holding Gains On Investments	N	
71900100	OTHER GAINS - PP&E	N	
71900200	OTHER GAINS - INVENTORY	N	
71900900	Other Gains - All Other	N	
72100900	Losses On Disposition Of Assets, All Other	N	
72110100	Loss On Disposition Of Investments - Treasury Bills And Notes	F	20 only
72110400	Loss On Disposition Of Investments - Zero Coupon Bonds	F	20 only
72110500	LOSSES ON DISPOSITION OF INVESTMENTS - NONEXCHANGE	N	
72110900	Loss On Disposition Of Investments - All Others	N	
72800200	Unrealized Holding Losses On Investments - Notes	N	
72800300	Unrealized Holding Losses On Investments - Bills	N	
72800400	Unrealized Holding Losses On Investments - Zero Coupon Bonds	N	
72900000	Other Losses - All Other	N	
72900100	OTHER LOSSES - PP&E	N	
72900200	OTHER LOSSES - INVENTORY	N	
72900300	OTHER LOSSES - Related to Exchange Revenues	N	
72900900	OTHER LOSSES - ALL OTHER	N	
73000000	Extraordinary Items	N	
73000100	EXTRAORDINARY ITEMS - PP&E	N	
73000200	EXTRAORDINARY ITEMS - PP&E	N	
74000000	Prior Period Adjustments, Cumulative Results Of Operations	N	
74000100	PRIOR PERIOD ADJUSTMENTS, INVENTORY	N	
74000200	PRIOR PERIOD ADJUSTMENTS, INVENTORY	N	
74000300	PRIOR PERIOD ADJUSTMENTS, ENVIRONMENTAL LIABILITIES (NEEDS SOURCE-DOC)	N	
74000900	PRIOR PERIOD ADJUSTMENT - ALL OTHER	N	

7400F100	Prior Period Adjustments, Cumulative Results Of Operations - Funded	N	
7400U100	Prior Period Adjustments, Cumulative Results Of Operations - Unfunded	N	
74010000	Prior Period Adjustments, Cumulative Results Of Operations - Restated	N	
74010100	PRIOR PERIOD ADJUSTMENTS, RESTATED, PP&E	N	
74010200	PRIOR PERIOD ADJUSTMENTS RESTATED - INVENTORY	N	
74010300	PRIOR PERIOD ADJUSTMENTS RESTATED - ENVIRON LIABILITY (REQ SOURCE DOC)	N	
74010900	PRIOR PERIOD ADJUSTMENTS, RESTATED - ALL OTHER	N	
76000000	Changes In Actuarial Liability	N	
80100100	Cost of Work Performed Between DOE Entities	F	89 only
80100200	Earned Revenue or Collections, Interoffice	F	89 only
80300100	Contractor Foreign Travel Costs	N	
80300200	Contractor Foreign Travel Costs (Contra)	N	
80300500	PMA Adjustments	N	
80300600	PMA Adjustments (Contra)	N	
88010100	Purchase Of Capitalized PP&E (Contra)	N	
88010200	Purchases Of Capitalized Inventory (Contra)	N	
88010300	Purchase Of Funded Inventory (Contra)	N	
88010400	PMA Adjustments	N	
88020100	Purchases Of Capitalized PP&E		
88020200	Purchases Of Capitalized Inventories		
88020300	Purchases Of Funded Inventory		
88020400	PMA Adjustments		
88030100	Safeguards & security		
88030200	Safeguards & security (Contra)		
91210000	Orders Accepted in Excess of CY Authority		
91990000	Contra - Orders Accepted in Excess of CY Authority		
92210000	Unfilled Customer Orders Without Advance (Departmental Added Factor)		
92220000	Unfilled Customer Orders With Advance (Departmental Added Factor)		
92510000	Reimbursements And Other Income Earned - Receivables (Departmental Added Factor)		
92520000	Reimbursements And Other Income Earned - Collected (Departmental Added Factor)		
92990000	Reimbursable And Other Income - Other (Departmental Added Factor)		
99110000	Outstanding Contractor Encumbrances		
99150000	Contra Debits - Contractor Encumbrances		
99200000	Interest Expense On Capital Leases		
99210000	Interest Expense On Capital Leases (Contra)		
99410000	Receipts And Disbursements Control		
99420000	Receipts And Disbursements Control (Contra)		
99530000	Program Goal Allocation offset account		
99540000	Program Goal Allocation offset account		
99640000	Loan Guarantee Authority		
99650000	Loan Guarantee Authority (Contra)		
99660000	Loan Guarantee Issued		
99770000	Unapportioned Prior Year Unobligated Carryover Balance		
99880000	Unapportioned Prior Year Unobligated Carryover Balance (Contra)		
99970000	Accounts Receivable - Currently Not Collectable		
99980000	Conversion Suspense Account Proprietary		
99990000	Integrated Contractor Offset Account		
ZZZZZZZZ	SGL - NO MATCH		

**Trading
Partner
Code Key**

Y Either Federal or Non-Federal

N	Non-Federal Only - No Trading Partner Code
F	Federal Only - Trading Partner Code Required
89	Intra-DOE Activity - Trading Partner 89 Required
20	Bureau of Public Debt Trading partner Code Required
16	Department of Labor Trading Partner Code Required
99	Treasury General Fund Trading Partner Code Required

* Trading Partner Rule hardcoded in function

Appendix 3 - STARS OPI to Allottee Values Crosswalk

STARS OPI to Allottee Values Crosswalk

Allottee	Value	Description	Enddated
01	AL90	DOE ALBUQUERQUE OPERATIONS OFFICE (AL)	Yes
	ALH0	SANDIA CORPORATION	Yes
	ALJ0	RUST GEOTECH, INC.	Yes
	ALN0	MIDWEST RESEARCH INSTITUTE – NREL	Yes
	NS10	UNIVERSITY OF CAL LOS ALAMOS	No
	NS20	UNIVERSITY OF CAL LAW BERKELEY	Yes
	NS30	UNIVERSITY OF CAL LAW LIVER	No
	NS40	LOS ALAMOS NATIONAL SECURITY, LLS (LANS)	No
	NS90	NNSA	No
	NSA0	TRW	Yes
	NSB0	BWXT Y-12	No
	NSC0	RAYTHEON SERVICES NEVADA (RSN)	Yes
	NSH0	LOCKHEED MARTIN - SANDIA CORP	No
	NSK0	BECHTEL SAIC COMPANY, LLC	No
	NSL0	BECHTEL NEVADA CORPORATION	No
	NSM0	STANFORD UNIVERSITY – SLAC	Yes
	NSN0	NNSA - National Security Technologies	No
	NSQ0	BWXT PANTEX LLC	No
	NST0	HONEYWELL FED MAN & TECH, LLC	No
	NSX0	NATIONAL RENEWABLE ENERGY LAB	Yes
	NSY0	WESTINGHOUSE TRU SOLUTIONS LLC	Yes
	NV90	DOE NEVADA OPERATIONS OFFICE (NV)	Yes
	NVH0	BECHTEL NEVADA CORPORATION	Yes
02	ID90	DOE IDAHO OPERATIONS OFFICE (ID)	No
	IDA0	Battelle Energy Alliance	No
	IDB0	BECHTEL B&W IDAHO, LLC	No
	IDL0	LOCKHEED IDAHO TECH CO	No
	IDS0	LOCKHEED IDAHO TECH CO – SMC	No
	IUBW	BWTR TEST REACTOR	No
	IUGE	GETR TEST REACTOR	No
	IUID	MTR ETR & ATR TEST REACTOR	No
30	OR20	PACIFIC NORTHWEST NAT LAB	No
	OR30	OAK RIDGE NAT'L LAB	No
	OR40	OAK RIDGE NATIONAL LABORATORY (UT - BATTELLE, LLC)	No
	OR70	STRATEGIC PETROLEUM OFFICE	No
	OR90	DOE OAK RIDGE OPERATIONS OFFICE (OR)	No
	ORA0	OAK RIDGE ASSOCIATED UNIVERSITIES, INC.	No
	ORB0	MARTIN MARIETTA PIKETON	No
	ORD0	BECHTEL JACOBS CO AT PADUCAH	No
	ORE0	MARTIN-MARIETTA PADUCAH	No
	ORF0	MARTIN-MARIETTA OAK RIDGE	No
	ORG0	MARTIN-MARIETTA Y-12 PLANT	No
	ORH0	OAK RIDGE ASSOC UNIVS	No
	ORK0	BECHTEL JACOBS – PADUCAH	No

	ORL0	BECHTEL JACOBS – PORTSMOUTH	No
	ORM0	MK-FERGUSON	No
	ORN0	OAK RIDGE ASSOCIATED UNIVERSITIES	No
	ORNO	OAK RIDGE ASSOCIATED UNIVERSITIES	Yes
	ORP0	BECHTEL JACOBS CO – PORTSMOUTH	No
	ORQ0	MARTIN MARIETTA-PIKETON NON-UE	No
	ORR0	BECHTEL JACOBS COMPANY AT OR	No
	ORS0	BOEING PETROLEUM SERVICE	No
	ORS2	BOEING PETROLEUM SERVICE	No
	ORS3	BOEING PETROLEUM SERVICE	No
	ORS4	BOEING PETROLEUM SERVICE	No
	ORS5	BOEING PETROLEUM SERVICE	No
	ORS6	BOEING PETROLEUM SERVICE	No
	ORS7	BOEING PETROLEUM SERVICE	No
	ORS8	BOEING PETROLEUM SERVICE	No
	ORT0	MARTIN MARIETTA-PADUCAH NON UE	No
	ORU0	MARTIN MARIETTA-CENTRAL	No
	ORY0	BWXT Y-12	No
31	FT90	FEDERAL ENERGY TECHNOLOGY CENTER	No
	FTX0	NATIONAL ENERGY RENEWABLE ENERGY LAB	No
33	CC90	CONSOLIDATED BUSINESS CENTER	Yes
	GJ90	Consolidated Business Center (CBC) in Lexington	No
	OH90	CONSOLIDATED BUSINESS CENTER (CBC)	No
	OHA0	EG&G	No
	OHB0	WEST VALLEY NUCLEAR SERVICES	No
	OHK0	BECHTEL JACOBS - PADUCAH	No
	OHL0	BECHTEL JACOBS - PORTSMOUTH	No
34	RL90	DOE RICHLAND OPERATIONS OFFICE (RL)	No
	RL9B	RL - BECHTEL HANFORD, INC.	No
	RL9F	RL - FLUOR DANIEL HANFORD	No
	RL9H	HEHF	No
	RL9L	RL - LOCKHEED MARTIN HANFORD	No
	RL9N	BECHTEL - WASHINGTON INC.	No
	RL9R	RIVER CORRIDOR CONTRACT - WCC	No
	RLA0	PRAXAIR SPECIALTY CERAMICS	No
	RLD0	BAT MEM INST PACIF NW LAB	No
36	SR90	SAVANNAH RIVER OPERATIONS OFF	No
	SRC0	WESTINGHOUSE SAVANNAH RIVER CO	No
	SRW0	WESTINGHOUSE ELECTRIC CO.	No
	SRY0	WESTINGHOUSE TRU SOLUTIONS,LLC	No
37	SP90	STRATEGIC PETROLEUM RESERVE OPERATIONS OFFICE	No
	SPA0	BOEING PETROLEUM SERVICE	No
	SPB0	DYNMCDERMOTT PETROLEUM OPER CO	No
	SPC0	DYNMCDERMOTT PETROLEUM OPER CO	No
60	WA90	WASHINGTON OFFICE HDQTS	No
	WAC0	LAWRENCE - ALLISON ASSN	No
	WAF0	BECHTEL PETROLEUM OPERATIONS	No
	WAG0	TRW	No
	WAH0	FD SERVICES INC.	No
	WAK0	BECHTEL JACOBS - PADUCAH	No
	WAL0	BECHTEL JACOBS - PORTSMOUTH	No
61	CH10	IOWA STATE UNIV-AMES LAB	No

	CH20	CHICAGO, UNIVERSITY OF ARGONNE NATIONAL LABORATORY	No
	CH2B	CHICAGO UNIV OF-ANL	No
	CH30	ASSOC UNIV-BNL	No
	CH40	BROOKHAVEN SCIENCE ASSOCIATES	No
	CH50	STANFORD UNIVERSITY - SLAC	No
	CH60	UNIV OF CAL-LAWRENCE BERKELEY	No
	CH90	DOE CHICAGO OPERATIONS OFFICE (CH)	No
	CHF0	UNIVERSITIES RESEARCH ASSOCIATION - FERMI NATIONAL ACCELERATOR LABORATORY	No
	CHP0	PRINCETON UNIVERSITY - PRINCETON PLASMA PHYSICS LABORATORY	No
	CHS0	MIDWEST RES INST-SERI	No
62	PN90	PITTSBURGH NAVAL REACTORS	No
	PNB0	BECHTEL BETTIS, INC., BAPL	No
	PND0	WEST ELEC CORP BETTIS ATOM	No
	RF90	ROCKY FLATS FIELD OFFICE	No
	RFA0	EG&G (TERMINATED JULY 30,1995)	No
63	ST90	SCHENECTADY NAVAL REACTORS	No
	ST9A	SCHENECTADY NAVAL REACTORS	No
	STG0	GEN ELEC CO KNOLLS AT PWR	No
	STGA	MARTIN MARIETTA CORP - KAPL	No
	STGB	GEN ELEC CO KNOLLS AT PWR	No
	STGC	GEN ELEC CO KNOLLS AT PWR	No
91	AK90	ALASKA POWER ADMINISTRATION	No
92	BP90	BONNEVILLE POWER ADMIN	No
93	SE90	SOUTHEAST POWER ADMIN	No
94	SW90	SOUTHWEST POWER ADMIN	No
95	RP90	WESTERN AREA POWER ADMINISTRATION	No
96	ER90	FEDERAL ENERGY REGULATORY COMMISSION	No
99	XN90	DEPARTMENTAL CONTROL ACCOUNTS	No
	XN9F	DEPARTMENTAL CONTROL ACCOUNTS	No
	XS90	CONSOLIDATED SPLIT APPROP	No
ALL	00600	DOE PROGRAMMATIC ACTIVITIES	No

Appendix 4 - Inter-Entity Pro-Forma Entries

BUDGETARY AUTHORITY TRANSFER FOR INTER/INTRA OFFICE WORK

Blue = Use of Transaction Code

Red = Entry made in Sub Ledger Module

Black = General Ledger Entry

#	Performer	Transaction Code	Entries Made By	Fund	Year	Approp	Rptg.	Entity	SGL	Object	Class	Program	Project	WFO	Local	Use	Future	DR	CR
1	HQ FV	Appropriation	HQ Budget Office	01050	0000	00	000000	41190000	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	10,000,000	
				01050	0000	00	000000	44500000	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000		10,000,000

To record appropriation bill that is passed and signed by congress.

2	HQ GL	Warrant	HQ Budget Office	01050	0000	00	000000	10100100	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	10,000,000	
				01050	0000	00	000000	31010100	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000		10,000,000

To record Warrant.

3	HQ GL	Apportionment	HQ Budget Office	01050	2005	00	000000	44500000	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	10,000,000	
				01050	2005	00	000000	45100000	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000		10,000,000

To record apportionment received from OMB

4	HQ GL	Allotment	HQ Budget Office	01050	2005	01	000000	45100000	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	\$4,000,000	
				01050	2005	01	000000	46101000	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000		\$4,000,000
				01050	2005	01	000000	10101000	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000		\$4,000,000
				01050	2005	01	000000	31011000	00000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000	\$4,000,000	

To record allotment to field by HQ Budget Office

AUTHORIZING OFFICE

6	FO Budget Interface	Allocation	Field Budget Office	01050	2005	01	100244	46101100	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000	\$4,000,000	
				01050	2005	01	100244	46101200	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000		\$4,000,000
				01050	2005	01	100244	10101100	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000	\$4,000,000	
				01050	2005	01	100244	31011100	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000		\$4,000,000

To record allocation received in HQ AFP

7	FO PO	Obligation-Reg	Field Budget Office	01050	2005	01	100244	10102000	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000	300	
				01050	2005	01	100244	10101100	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000		300
				01050	2005	01	100244	31011100	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000	300	
				01050	2005	01	100244	31012000	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000		300
				01050	2005	01	100244	46101300	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000	300	
				01050	2005	01	100244	48010000	25200	1001152	0000000	0000000	0000000	0000000	0000000	0000000	0000000		300

To record obligation of funds to a contract.

PERFORMING OFFICE

8	FO GL	Direct Entries for Credit Obligation	Field GL Office	00911	2005	30	471560	46101300	00000	1721311	0000000	0000000	0000000	0000000	0000000	0000000	0000000		2,000,000
				00911	2005	30	471560	48010000	00000	1721311	0000000	0000000	0000000	0000000	0000000	0000000	0000000	2,000,000	

To record estimated credit obligation for YN1902 B&R.

9	FO PO	Obligation-Transfers	Field Budget Office	00911	2005	30	471560	46101300	00000	1721310	0000000	3001000	0000000	0000000	0000000	0000000	0000000	300	
				00911	2005	30	471560	48010000	00000	1721310	0000000	3001000	0000000	0000000	0000000	0000000	0000000		300

To record obligation for WFO order received from authorizing office.

10a	FO PO	Default Values entered by PO module	OR MEO Office	00911	2005	30	471560	61000000	00000	1721310	0000000	3001000	0000000	0000000	0000000	0000000	0000000	200	
				00911	2005	30	471560	21900000	00000	1721310	0000000	3001000	0000000	0000000	0000000	0000000	0000000		200
				00911	2005	30	471560	46101300	00000	1721310	0000000	3001000	0000000	0000000	0000000	0000000	0000000		200
				00911	2005	30	471560	48010000	00000	1721310	0000000	3001000	0000000	0000000	0000000	0000000	0000000	200	
				00911	2005	30	471560	46101300	00000	1721310	0000000	3001000	0000000	0000000	0000000	0000000	0000000	200	
				00911	2005	30	471560	49010000	00000	1721310	0000000	3001000	0000000	0000000	0000000	0000000	0000000		200

To record receipt of services from a vendor for services being performed under a WFO order.

BUDGETARY AUTHORITY TRANSFER FOR INTER/INTRA OFFICE WORK

Blue = Use of Transaction Code

Red = Entry made in Sub Ledger Module

Black = General Ledger Entry

#	Performer	Transaction Code	Entries Made By	Approp			Rptg.	Object			Local		DR	CR			
				Fund	Year	Allottee	Entity	SGL	Class	Program	Project	WFO			Use	Future	
10b	FO AR	INVOICE	HQ MEO Office	00911	2005	30	471560	1310RD00	00000	1721311	0000000	3001000	0000000	000000	200		
				00911	2005	30	471560	52000900	00000	1721311	0000000	3001000	0000000	000000		200	
		Bill-Transfer		00911	2005	30	471560	52000900	00000	1721311	0000000	3001000	0000000	000000		200	
				00911	2005	30	471560	61000000	00000	1721311	0000000	3001000	0000000	000000			200
				00911	2005	30	471560	49010000	00000	1721311	0000000	3001000	0000000	000000		200	
				00911	2005	30	471560	48010000	00000	1721311	0000000	3001000	0000000	000000			200

To establishment of receivable and bill authorizing office for work performed under WFO agreement.

11	FO AP	Invoice	OR MEO Office		00911	2005	30	471560	21900000	00000	1721310	0000000	3001000	0000000	000000	200	
					00911	2005	30	471560	21100900	00000	1721310	0000000	3001000	0000000	000000		200

To record accrued payable for WFO work performed in step 10 a above.

12	FO AP	Default entries entered by AP module	OR MEO Office		00911	2005	30	471560	21100900	00000	1721310	0000000	3001000	0000000	000000	200	
					00911	2005	30	471560	10100300	00000	1721310	0000000	3001000	0000000	000000		200
		Payment			00911	2005	30	471560	10100300	00000	1721310	0000000	3001000	0000000	000000	200	
					00911	2005	30	471560	21200900	00000	1721310	0000000	3001000	0000000	000000		200

To record payment of invoice for entry #11.

13	FO FV/AP	Treas Conf	OR MEO Office		00911	2005	30	471560	49010000	00000	1721310	0000000	3001000	0000000	000000	200	
					00911	2005	30	471560	49020000	00000	1721310	0000000	3001000	0000000	000000		200
					00911	2005	30	471560	21200900	00000	1721310	0000000	3001000	0000000	000000	200	
					00911	2005	30	471560	10100300	00000	1721310	0000000	3001000	0000000	000000		200

To record issuance of check by the U.S. Treasury for entry # 12.

AUTHORIZING OFFICE

14	FO PO	Default Values entered by PO module	HQ MEO Office		01050	2005	01	100244	61000000	25200	1001152	0000000	0000000	0000000	000000	\$200	
					01050	2005	01	100244	21900000	25200	1001152	0000000	0000000	0000000	000000		\$200
					01050	2005	01	100244	48010000	25200	1001152	0000000	0000000	0000000	000000	\$200	
					01050	2005	01	100244	46101300	25200	1001152	0000000	0000000	0000000	000000		\$200
					01050	2005	01	100244	10101100	25200	1001152	0000000	0000000	0000000	000000	\$200	
					01050	2005	01	100244	10102000	25200	1001152	0000000	0000000	0000000	000000		\$200
					01050	2005	01	100244	31011100	25200	1001152	0000000	0000000	0000000	000000		\$200
					01050	2005	01	100244	31012000	25200	1001152	0000000	0000000	0000000	000000	\$200	
					01050	2005	01	100244	46101300	25200	1001152	0000000	0000000	0000000	000000	\$200	
					01050	2005	01	100244	49010000	25200	1001152	0000000	0000000	0000000	000000		\$200
					01050	2005	01	100244	10101100	25200	1001152	0000000	0000000	0000000	000000		\$200
					01050	2005	01	100244	10102000	25200	1001152	0000000	0000000	0000000	000000	\$200	
					01050	2005	01	100244	31011100	25200	1001152	0000000	0000000	0000000	000000	\$200	
					01050	2005	01	100244	31012000	25200	1001152	0000000	0000000	0000000	000000		\$200
					01050	2005	01	100244	31070900	25200	1001152	0000000	0000000	0000000	000000	\$200	
					01050	2005	01	100244	57000000	25200	1001152	0000000	0000000	0000000	000000		\$200

To record cost performed under prime contract.

15	FO AP	Invoice	HQ MEO Office		01050	2005	01	100244	21900000	25200	1001152	0000000	0000000	0000000	000000	200	
					01050	2005	01	100244	21100600	25200	1001152	0000000	0000000	0000000	000000		200

To record invoice for payment of WFO document.

16	FO AP	Default values entered by AP module	HQ MEO Office		01050	2005	01	100244	21100600	25200	1001152	0000000	0000000	0000000	000000	200	
					01050	2005	01	100244	10100300	25200	1001152	0000000	0000000	0000000	000000		200
		Clearing Payment			01050	2005	01	100244	49010000	25200	1001152	0000000	0000000	0000000	000000	200	
					01050	2005	01	100244	49020000	25200	1001152	0000000	0000000	0000000	000000		200

To record payment of WFO document received from performing office.

PERFORMING OFFICE

17	FO AR	Default values entered by AR Module	HQ MEO Office		00911	2005	30	471560	10100200	00000	1721311	0000000	3001000	0000000	000000	200	
					00911	2005	30	471560	1310RD00	00000	1721311	0000000	3001000	0000000	000000		200
					00911	2005	30	471560	10100300	00000	1721311	0000000	3001000	0000000	000000	200	
					00911	2005	30	471560	10100200	00000	1721311	0000000	3001000	0000000	000000		200
					00911	2005	30	471560	49020000	00000	1721311	0000000	3001000	0000000	000000	200	
					00911	2005	30	471560	49010000	00000	1721311	0000000	3001000	0000000	000000		200

To record collection of WFO work from authorizing office.

18	FO GL	Month-End Adjusting Entry	Field GL Office		00911	2005	30	471560	46101300	00000	1721311	0000000	0000000	0000000	000000	1,700,000	
					00911	2005	30	471560	48010000	00000	1721311	0000000	0000000	0000000	000000		1,700,000

To record month-end adjusting entry to bring YN1901/YN1902 B&Rs into agreement.

